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Book Notes

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BOOKNOTES*

PROBLEMS OF FEDERAL TAXATION OF ESTATES—GIFTS—TRUSTS. By Michael Egan, Jr., William Andres, Earl Colson, George Craven, and Douglas Kahn. Philadelphia: Joint Committee of the American Law Institute and the American Bar Association, 1966. Pp. 209. \$7.50.

This is a handbook which offers a concise explanation of the problems a lawyer is likely to encounter in estate and gift tax law. Although designed for a "continuing legal education" course, it can also serve as a refresher for an attorney not already a tax law specialist or as a study aid for law students. Since the book is only two hundred pages long, it does not treat exhaustively every aspect of the specialized problems that might be encountered. However, as a survey it covers all the fundamental areas logically and clearly, *i.e.*, lifetime transfers, powers of appointment, life insurance and annuity proceeds, expenses, losses and debts, charitable and marital deductions, valuation of estates, computation, and the like. Of added value are annotations analyzing key cases and numerous examples, which are helpful in clarifying complicated statutes and regulations, *e.g.*, those dealing with Rev. Bul. 64-19 and the marital deduction.

J W

DEFENSE OF DRUNK DRIVING CASES. By Richard D. Erwin. New York: Matthew Bender and Co., Inc., 2d Ed., 1966. Pp. 790. \$24.50.

This is a thorough treatise on the defense of drunk driving and should be of value to anyone handling this type of case. The elements of the offense are considered in detail. In addition, Mr. Erwin discusses: (1) the pathological conditions causing symptoms similar to those of drunkenness; (2) the technique of picking apart and discrediting the testimony of arresting officers and examining physicians; (3) the constitutional issues raised; and (4) suggested jury instructions. Extensive analysis of statutory and case law are included, as well as hundreds of different defenses to drunk driving, which could win a seemingly hopeless case.

P G

* Booknotes are descriptive accounts of recent works in the legal field; they are usually written by student staff members. Treatment of a work in this section does not foreclose the possibility of more extended analysis in a subsequent formal book review.